



Lake County, Ohio



EDWARD H. ZUPANCIC
COUNTY AUDITOR

SECRETARY OF
BUDGET COMMISSION
BOARD OF REVISION

ADMINISTRATOR
DATA PROCESSING DEPT.

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HOMESTEAD EXEMPTION QUALIFICATIONS

PLEASE READ CAREFULLY BEFORE COMPLETING THE APPLICATION

In July 2013, the law governing the Homestead Exemption was changed to an income based program for homeowners who were 65 years of age or totally disabled (if less than 65) and owned and occupied their home as of January 1st. The new law exempts the first \$25,000 of value, thus reducing the amount of taxes on your property.

- 1). You must be 65 years of age (or turn 65) in the year you are applying for or be permanently or totally disabled regardless of age, as certified by the Social Security Administration.
- 2). The income is based on your Ohio Adjusted Gross Income. The total amount of income for tax year 2014 must be under \$31,000. This income based program applies to homeowners that are turning 65 in 2014 as well as those persons qualifying under the disability exemption.
- 3). You must own your home and/or manufactured home as of January 1st of the year for which you are applying and you must be occupying it as your primary place of residence at the time of application. In other words, it must be your voting and mailing address.
- 4).*** In Lake County, **PROOF OF AGE IS A REQUIREMENT**. A **photocopy** of one of the following is acceptable; a driver's license (current or expired), State of Ohio ID card, birth certificate or passport (current or expired) and **must be included with your application**. The application must be filed by Monday, June 1, 2015.
- 5).*** If your home is currently in a Trust or Life Estate, please submit **A COPY OF THE PAGE OF THE TRUST (OR PAGES) THAT SHOW THE TYPE OF TRUST WITH YOUR APPLICATION**. Per Ohio Law, certain Irrevocable Trusts do not allow you to qualify for the exemptions.
- 6). If you would have qualified for Homestead in 2014 and did not apply, please check the "Late application for prior year" box on the application as well as current application box. If you are filing a Late application, then the total amount of income must be under \$30,500.

For more information or questions, please contact us at (440) 350-2536.

Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses

File with the county auditor after the first Monday in January and on or before the first Monday in June.

Please read the instructions on the back of this form before you complete it. Disabled applicants must complete form DTE 105E, Certificate of Disability for the Homestead Exemption, and attach it or a separate certification of disability status from an eligible state or federal agency to this application. See Late Application in the instructions on page 3 of this form.

- Current application
- Late application for prior year
- Application of person who received homestead reduction for 2013 or for 2014 for manufactured or mobile homes. Form DTE 105G must accompany this application.
- Application of person who received the homestead reduction for 2006 that is greater than the reduction calculated under the current law. Form DTE 105G must accompany this application.

Type of application:

- Senior citizen (must be at least age 65 by Dec. 31st of the year for which the exemption is sought)
- Disabled person (must be permanently and totally disabled on Jan. 1 of the year for which exemption is sought)
- Surviving spouse (must have been at least 59 years old on the date of the spouse's death and must meet all other homestead exemption requirements)

Type of home:

- Single family dwelling Unit in a multi-unit dwelling Condominium Unit in a housing cooperative
- Manufactured or mobile home Land under a manufactured or mobile home

Applicant's name _____ Applicant's date of birth _____ SSN _____

Name of spouse _____ Spouse's date of birth _____ SSN _____

Home address _____

County in which home is located _____

Taxing district and parcel or registration number _____
from tax bill or available from county auditor

FOR COUNTY AUDITOR'S USE ONLY:

Taxing district and parcel or registration number _____ Auditor's application number _____

First year for homestead exemption _____

Date filed _____

Name on tax duplicate _____

Taxable value of homestead: Taxable land _____ Taxable bldg. _____ Taxable total _____

Method of Verification (must complete one):

Tax commissioner portal: Year _____ Total OAGI _____ No information returned _____

Ohio tax return (line 3): Year _____ Total OAGI _____

Federal tax return (line 4, 1040EZ): Year _____ Total FAGI _____

(line 21, 1040A): Year _____ Total FAGI _____

(line 37, 1040): Year _____ Total FAGI _____

Worksheet (attached): Estimated OAGI _____

Granted Denied

County auditor (or representative) _____ Date _____

In order to be eligible for the homestead exemption, the form of ownership must be identified. Property that is owned by a corporation, partnership, limited liability company or other legal entity does not qualify for the exemption. Check the box that applies to this property.

The applicant is:

- an individual named on the deed
- a purchaser under a land installment contract
- a life tenant under a life estate
- a mortgagor (borrower) for an outstanding mortgage
- trustee of a trust with the right to live in the property
- the settlor, under a revocable or irrevocable inter vivos trust, holding title to a homestead occupied by the settlor as a right under the trust
- a stockholder in a qualified housing cooperative. See form DTE 105A – Supplement for additional information.
- other _____

If the applicant or the applicant's spouse owns a second or vacation home, please provide the address and county below.

Address	City	State	ZIP code	County
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Have you or do you intend to file an Ohio income tax return for last year? Yes No

Total income for the year preceding year of application, if known (see instructions): _____

I declare under penalty of perjury that (1) I occupied this property as my principal place of residence on Jan. 1 of the year(s) for which I am requesting the homestead exemption, (2) I currently occupy this property as my principal place of residence, (3) I did not acquire this homestead from a relative or in-law, other than my spouse, for the purpose of qualifying for the homestead exemption, (4) my total income for myself and my spouse for the preceding year is as indicated above and (5) I have examined this application, and to the best of my knowledge and belief, this application is true, correct and complete.

I (we) acknowledge that by signing this application, I (we) delegate to both the Ohio tax commissioner and to the auditor of the county in which the property for which I am seeking exemption is located, and to their designated agents, the authority to release my tax and/or financial records and to examine and consult regarding such records for the purpose of determining my eligibility for the homestead exemption or a possible violation of the homestead laws. Such records shall not contain any federal tax information as defined in I.R.C. 6103 and received from the Internal Revenue Service. I expressly waive the confidentiality provisions of the Ohio Revised Code, including O.R.C. 5703.21 and 5747.18, which may otherwise prohibit disclosure, and agree to hold the Ohio tax commissioner and county auditor harmless with respect to the limited disclosures herein. Except as authorized by law, the parties to which this authority is delegated shall maintain the confidentiality of the information received and the information shall not otherwise be re-disclosed.

Signature of applicant

Signature of spouse

Mailing address

Date

Phone number

E-mail address

Addendum to the Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses

For applicants who have previously received the homestead exemption under R.C. 323.152(A)(2)(b).

Individuals who received the homestead exemption for tax year 2013 (2014 for manufactured and mobile homes) on any residence may continue to receive the homestead exemption on another residence within the state without meeting the income test currently required for the exemption, if a different residence otherwise meets the qualification of a homestead.

In order to assure that an applicant has previously received the homestead exemption for the aged or disabled, certain information must be made available to the county auditor.

Applicant's name _____

Applicant's current home address _____

Taxing district and parcel or registration number of current home _____

County in which prior homestead was granted _____

Address for which prior homestead was granted _____

Taxing district and parcel or registration number of prior home _____

I declare under penalty of perjury that I was receiving the homestead exemption for tax year 2013 (2014 for manufactured and mobile homes) on the property described in this addendum, and have examined this document and, to the best of my knowledge and belief, it is true, correct and complete.

Signature of applicant

Date

Mailing address

Phone number

E-mail address